

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,	)	Civil Action No.
	)	2:23-CV-10957-JJCG-EAS
<i>Plaintiff,</i>	)	
	)	District Judge Jonathan J.C.
v.	)	Grey
	)	Magistrate Judge Elizabeth A.
KEVIN R. ADELL, individually;	)	Stafford
KEVIN R. ADELL as the Personal	)	
Representative of the ESTATE OF	)	
FRANKLIN Z. ADELL;	)	
ADELL BROADCASTING CORP.;	)	
RALPH G. LAMETI as Trustee of	)	
the ORCHARD LAKE PROPERTY	)	
TRUST; and	)	
OAKLAND COUNTY	)	
TREASURER, STATE OF	)	
MICHIGAN	)	
	)	
<i>Defendants.</i>	)	
_____	)	

**STIPULATION REGARDING DEFENDANT OAKLAND COUNTY  
TREASURER'S DISMISSAL FROM FURTHER  
INVOLVEMENT IN THIS CASE**

Plaintiff United States of America and Defendant Oakland County  
Treasurer stipulate as follows:

1. The United States brought this action pursuant to 26 U.S.C.  
§§ 7402, 7403, and 7404 and 28 U.S.C. §§ 1340 and 1345, in part, to

enforce federal tax liens against real property (the “Subject Property”) located at 459 Martell Drive, Bloomfield Hills, Michigan 48304 (Parcel ID 19-22-401-023), which is legally described as:

Lot 2, ASSESSOR'S PLAT NO. 7, according to the recorded plat thereof, as recorded in Liber 83 of Plats, Page 10 of Oakland County Records.

2. The United States named the Oakland County Treasurer as a party to this action as required by 26 U.S.C. § 7403(b) because (a) the Oakland County has, or may claim during this action, liens on the Subject Property arising from the nonpayment of property taxes; and (b) to ensure that the Subject Property is not conveyed or sold under some other procedure during this action.

3. The Oakland County Treasurer acknowledges that he has received a copy of the summons and complaint in this case and answered on June 26, 2023 (ECF No. 12).

4. In the event the United States prevails in this action and the Court orders that the federal tax liens shall be enforced through a judicial sale of the Subject Property, then the United States agrees that it will provide Defendant Oakland County Treasurer with advance notice of any such sale and will request that the Court order the sale

proceeds to be distributed first to pay the costs of the sale, including any expenses incurred by the United States to secure and maintain the Subject Property, and next to satisfy any real property taxes and/or special assessments due and owing with regard to the Subject Property that are entitled to priority over the federal tax liens pursuant to 26 U.S.C. § 6323(b)(6), with the remainder of the sale proceeds to be distributed to the other parties to this action in accordance with their lawful priorities.

5. Defendant Oakland County Treasurer shall not convey or otherwise transfer any interest in the Subject Property, or cause the Subject Property to be sold under some other judicial or nonjudicial procedures, while this action is pending and, if the Court orders that the federal tax liens shall be enforced through a judicial sale of the Subject Property, until the Subject Property is sold pursuant to the Court's order; any and all purchasers, grantees, or transferees of Oakland County shall be bound by this stipulation and any judgment entered in this action.

6. Defendant Oakland County Treasurer and the United States jointly stipulate and ask the Court to order that the Oakland County

Treasurer be excused from actively participating in this action, including from appearing at future hearings and conferences unless specifically required to attend by the Court. Defendant Oakland County Treasurer shall remain a party to this action and subject to discovery obligations, but we ask that it be excused from the requirement to make initial disclosures under Fed. R. Civ. P. 26(a)(1).

7. Defendant Oakland County Treasurer and the United States agree that the proposed order submitted together with this Stipulation in accordance with Rule 12(a)(2) of this Court's Electronic Filing Policies and Procedures may be approved by the Court.

*[Signatures on following page]*

AGREED AND RESPECTFULLY SUBMITTED BY:

***For Plaintiff United States of  
America:***

***For Defendant Oakland County  
Treasurer:***

Dated: October 20, 2023

Dated: October 20, 2023

DAVID A. HUBBERT  
Deputy Assistant Attorney General  
U.S. Dept. of Justice, Tax Division

/s/ Daniel M. Caves  
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/s/ David N. Asmar (with consent)  
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**CERTIFICATE OF SERVICE**

I hereby certify that on October 20, 2023, the foregoing *Stipulation Regarding Defendant Oakland County Treasurer's Dismissal from Further Involvement in this Case* and accompanying *Proposed Stipulated Order* was uploaded through the Proposed Orders utility via the Court's CM/ECF system, and then separately emailed to all parties who have entered an appearance in this action.

/s/ Daniel M. Caves  
DANIEL M. CAVES  
Trial Attorney, Tax Division  
U.S. Department of Justice

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RALPH G. LAMETI as Trustee of	)	
the ORCHARD LAKE PROPERTY	)	
TRUST; and	)	
OAKLAND COUNTY	)	
TREASURER, STATE OF	)	
MICHIGAN	)	
	)	
<i>Defendants.</i>	)	
_____	)	

**ORDER REGARDING DEFENDANT OAKLAND COUNTY  
TREASURER'S DISMISSAL FROM FURTHER  
INVOLVEMENT IN THIS CASE**

In accordance with the stipulation entered between Plaintiff  
United States of America and Defendant Oakland County Treasurer  
(ECF No. 32),

**IT IS HEREBY ORDERED THAT:**

1. The United States joined Defendant Oakland County Treasurer as a party to this action because (a) the Oakland County Treasurer has, or may claim during the pendency of this action, liens on the Subject Property arising from the nonpayment of property taxes; and (b) to ensure that the Subject Property is not conveyed or sold under some other judicial or nonjudicial procedure during the pendency of this action.

2. Defendant Oakland County Treasurer was properly served with the complaint and summons in this matter, and has filed an Answer. (ECF Nos. 8, 12).

3. If the United States prevails in this action, it will provide Defendant Oakland County Treasurer with advance notice of any such sale and will request that the Court order the sale proceeds to be distributed first to pay the costs of the sale, including any expenses incurred by the United States to secure and maintain the Subject Property, and next to satisfy any real property taxes and/or special assessments due and owing with regard to the Subject Property that are entitled to priority over the federal tax liens pursuant to 26 U.S.C.



§ 6323(b)(6), with the remainder of the sale proceeds to be distributed to the other parties to this action in accordance with their lawful priorities.

4. Defendant Oakland County Treasurer will not convey or otherwise transfer any interest in the Subject Property, or cause the Subject Property to be sold under some other judicial or nonjudicial procedures, while this action is pending and if the Court orders that the federal tax liens shall be enforced through a judicial sale of the Subject Property, until the Subject Property is sold pursuant to the Court's order; any and all purchasers, grantees, or transferees of Oakland County shall be bound by this stipulation and any judgment entered in this action.

5. Defendant Oakland County Treasurer is excused from actively participating in this action, including from appearing at future hearings and conferences, unless specifically required to attend by the Court. Defendant Oakland County Treasurer shall remain a party to this action and subject to discovery obligations, but it shall be excused from the requirement to make initial disclosures under Fed. R. Civ. P. 26(a)(1).

6. The “Stipulation Regarding Defendant Oakland County Treasurer’s Dismissal From Further Involvement in this Case” (ECF No. 32) is approved of in all respects.

**IT IS SO ORDERED.**

Dated: October 23, 2023

s/**Jonathan J.C. Grey**

Jonathan J.C. Grey  
United States District Judge